

EXHIBIT 13

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To whom it may concern,

My name is Kelly Lynne Gitter. I have had the pleasure of calling Michael my friend for nearly 35 years. He and I met in the hallways of Woodmere Academy School in Woodmere, Long Island. It was my first year attending the school and Michael in hindsight and in typical form, took me under his wing and made me feel welcome.

In the years since that first encounter, Michael has consistently shown me the same amount of concern and care throughout our friendship.

Sadly, I have encountered many obstacles and hardships in my life whereby my social standing fell from grace for many. And yet, whenever I reached out to Michael he was always a steadfast friend whose unconditional concern for my well being never wavered. Michael embodies what true friendship means. He always made time for me and always helped, never wanting or expecting anything in return. In short, he gave of himself completely out of kindness and compassion.

There are so many occasions that spring to mind. Notably, as a real estate broker in New York City, competition is very fierce. When the market crashed in 2008, I struggled to make enough sales to keep me financially sound. I reached out to anyone and everyone I knew in an effort to better my ominous plight and ever so predictably, Michael was the first one to help me by putting me in contact with a friend of his that I had never met. He literally picked up the phone while I was sitting with him in his office and made the introduction right then and there. Mind you, it should also be noted, that he had two other calls on hold and a lunch meeting at Trump Tower Bar & Grill. I was exceedingly grateful to Michael when this introduction purchased a property through me. Needless to say, I felt indebted to him and offered to take him to dinner as a thank you. Michael flatly refused and instead suggested that if I were to do anything on his behalf, it would be to make a donation to St. Jude's Children's Hospital. Michael taught me in that moment what it was to have integrity and I understood that in life there is nothing more authentic than paying it forward.

Michael is the epitome of a family man. His office was an homage to that testament. Everywhere you looked were pictures of Laura, Samantha and Jake. He beamed with pride at the mention of their names and everyone knew there was nothing he would not do for them. And yet, he managed to find time to do for everybody else. I cannot recall a single time I sat in Michael's office when he wasn't going above and beyond for everyone from the "big guy" to the underdog. Michael quite simply, and in my opinion, has always been selfless in his insatiable desire to help others. He is what I call the true meaning of a "mensch." I am as proud today as ever to be able to call Michael Dean Cohen my friend.

Most sincerely,



Kelly Gitter
Licensed as Kelly L. Gitter
Licensed Associate Real Estate Broker